It is seen clearly from the above Examples and Comparative Examples that, the activity of the traditional catalyst (see Comparative Examples 1 to 5, wherein gold or copper was used as the catalysis promoter) deteriorates rapidly when water is not added during the oxacylation process. As to the catalyst for oxacylation produced in the present invention, whether only tin, or the mixture of tin/gold or tin/copper is used as the promoter, superior catalytic activity deteriorating ratios are obtained when water is not added during the oxacylation process.

Therefore, in the presence of the catalyst produced in this invention, while no water is added into the reactant materials for the oxacylation process, or if only a small amount of water is added in accordance with the requirement of the process, not only can the catalytic activity and life of the catalyst be retained and not deteriorate, but high catalytic activity and high selectivity will be attained. Therefore, the energy consumed and wasted resulting from the addition of water can be avoided, and the economical effect of the oxacylation process can be greatly increased.